

**** GENERAL ADMINISTRATION ****

Functional Area Summary by Agency

	2004 Actual*	2005 Adopted Budget *	2005 Estimate	2006 Budget	Change from 2005 Adopted Budget	
					\$	%
* TOTAL GENERAL ADMINISTRATION *						
Expenditure	\$13,231,276	\$14,364,848	\$13,957,099	\$14,690,077	\$325,229	2.26%
Revenues (a)	\$11,136,503	\$12,435,487	\$12,406,151	\$13,017,808	\$582,321	4.68%
Tax Levy (b), (c)	\$2,049,010	\$1,859,723	\$1,859,723	\$1,577,269	(\$282,454)	-15.19%
Exp. (Over) Under Rev. & Levy	(\$20,799)	\$0	\$268,440	\$0	\$0	#DIV/0!
Oper Income/(Loss) (c)	\$50,036	\$25,362	\$135,335	\$0	(\$25,362)	-100.00%

BREAKDOWN BY AGENCY

COUNTY EXECUTIVE						
Expenditure	\$472,307	\$518,354	\$503,991	\$530,212	\$11,858	2.3%
Revenues	\$9,864	\$10,500	\$15,445	\$10,500	\$0	0.0%
Tax Levy	\$496,114	\$507,854	\$507,854	\$519,712	\$11,858	2.3%
Exp. (Over) Under Rev. & Levy	\$33,671	\$0	\$19,308	\$0	\$0	N / A
COUNTY BOARD						
Expenditure	\$1,212,439	\$1,332,291	\$1,292,172	\$1,363,357	\$31,066	2.3%
Revenues	\$2,500	\$0	\$0	\$0	\$0	N / A
Tax Levy	\$1,301,482	\$1,332,291	\$1,332,291	\$1,363,357	\$31,066	2.3%
Exp. (Over) Under Rev. & Levy	\$91,543	\$0	\$40,119	\$0	\$0	N / A
COUNTY CLERK						
Expenditure	\$519,077	\$456,366	\$426,387	\$589,746	\$133,380	29.2%
Revenues (a)	\$234,575	\$156,620	\$165,996	\$254,000	\$97,380	62.2%
Tax Levy	\$365,146	\$299,746	\$299,746	\$335,746	\$36,000	12.0%
Exp. (Over) Under Rev. & Levy	\$80,644	\$0	\$39,355	\$0	\$0	N / A
COUNTY TREASURER						
Expenditure	\$568,630	\$687,941	\$662,502	\$719,573	\$31,632	4.6%
Revenues	\$6,236,942	\$7,336,099	\$7,281,700	\$7,702,213	\$366,114	5.0%
Tax Levy (c)	(\$6,438,158)	(\$6,648,158)	(\$6,648,158)	(\$6,982,640)	(\$334,482)	-5.0%
Exp. (Over) Under Rev. & Levy	(\$769,846)	\$0	(\$28,960)	\$0	\$0	N / A
DEPARTMENT OF ADMINISTRATION						
Expenditure (b)	\$9,337,246	\$10,084,300	\$9,827,740	\$10,151,044	\$66,744	0.7%
Revenues (a)	\$4,303,287	\$4,541,244	\$4,550,586	\$4,635,195	\$93,951	2.1%
Tax Levy (b)	\$5,439,854	\$5,473,418	\$5,473,418	\$5,420,849	(\$52,569)	-1.0%
Exp. (Over) Under Rev. & Levy	\$430,859	\$0	\$155,929	\$0	\$0	#DIV/0!
Oper Income/(Loss) (c)	\$50,036	\$25,362	\$135,335	\$0	(\$25,362)	-100.0%
CORPORATION COUNSEL						
Expenditure	\$1,121,577	\$1,285,596	\$1,244,307	\$1,336,145	\$50,549	3.9%
Revenues	\$349,335	\$391,024	\$392,424	\$415,900	\$24,876	6.4%
Tax Levy	\$884,572	\$894,572	\$894,572	\$920,245	\$25,673	2.9%
Exp. (Over) Under Rev. & Levy	\$112,330	\$0	\$42,689	\$0	\$0	N / A

* The 2005 Adopted Budget is restated to exclude Records Management Fund which is merged with the End User Operations and Technology Fund in 2006.

(a) The 2005 budget includes a total of \$540,723 of fund balance appropriations which includes: Risk Management: \$401,448, and Collections: \$139,275. The 2006 budget includes a total of \$579,847 of fund balance appropriations which includes: County Clerk: \$35,000, Corporation Counsel: \$15,000, Risk Management: \$ 484,397, Collections: \$ 37,050 and Communications \$8,400.

(b) To conform with financial accounting standards, proprietary fund expenditures exclude fixed asset expenditures, debt service-principal payments and proprietary fund retained earnings, therefore, expenditures less revenues do not equal tax levy.

(c) Revenues in excess of expenditures reduce tax levy funding for other general governmental operations.

(d) Operating income amounts generated from enterprise fund operations are retained in fund balance and do not result in a reduction of tax levy funding for other operations.

GENERAL ADMINISTRATION

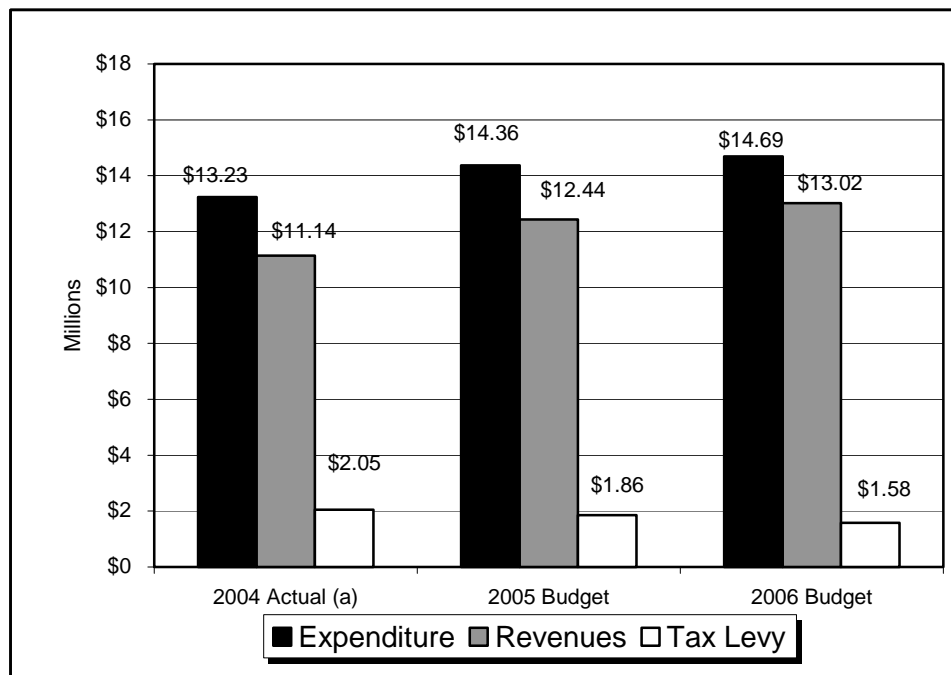
Functional Area Budget Highlights

The agencies within the General Administration Functional Area can be divided into two areas: 1) those with responsibilities vested in an elected official; and 2) those that provide the central administrative support operation of the County.

The agencies headed by an elected official include **County Executive; County Board; County Clerk; and County Treasurer.**

The agencies that provide central administrative support include: **Department of Administration (DOA)**, which provides internal operations of financial services, human resource services, purchasing and information systems, and includes the following proprietary fund operations: **Risk Management, Collections, and Communications.** The office of **Corporation Counsel** serves as legal advisor and counsel to all County elected officials, County agencies, boards, commissions and committees.

General Administration related operations / projects included in other functional areas are Countywide technology related capital projects (see Capital Projects, Section VII) and purchases of major equipment replacements (see End User Operations and Technology Fund in Non-Departmental Functional Area, Section VI).



(a) See Functional Area Summary by Agency for information on individual department use of tax levy.

The 2006 expenditure budget for this functional area totals \$14,690,100, after adjustments to exclude proprietary fund capitalized fixed asset items, an increase of \$325,200 or 2.26% from the 2005 adopted budget. Budgeted revenues, including \$579,800 of fund balance appropriations, total \$13,017,800, an increase of \$582,300 or 4.68% from the previous year's budget. The tax levy necessary to fund this functional area totals \$1,577,300, a decrease of \$282,500 or 15.19% less than the 2005 budget.

Significant program and funding changes from the 2005 budget include:

- **County Clerk** expenditures are increasing \$133,400 mostly for election related costs, including the cost of ballots and publishing required legal election notices. The increase corresponds to having four elections planned for 2006 as compared to two in 2005.
- The **Treasurer** office will work with information technology division to integrate GIS map access to County owned properties for sale list on the Treasurer's website. Penalties and interest collected from delinquent taxes are budgeted to increase \$150,000 to \$1,988,000 in 2006. Also, investment income is expected to increase \$100,000 to \$5,350,000 in 2006 mostly due to a reallocation of the Materials Recycling Facility interest (\$250,000 actual in 2004) allocation to the Treasurer budget. Also, the Treasurer budget estimates that Agricultural Conversion Penalties will increase \$75,000 from the 2005 budget to more closely reflect actual program activity.
- **DOA-General Fund** Information Technology division is restructuring operations and personnel, based on the division's business plan direction for providing services, through position reclassifying and reassignments to better service the county information system needs. Additionally, the End User Operations and Technology Fund is restructuring positions, including the transfer of two computer service positions from the Human Services and Public Works budgets and one position from the Administration Information Systems division to more effectively and efficiently deliver services.
- **DOA-Records Management** fund and Non-Departmental End User Operations and Technology fund, both internal service funds, will be merged into one fund in the Non Departmental functional area.
- **DOA-Communication** will implement a Telecommunications Solution and Infrastructure Analysis and Upgrade.
- **DOA-Collections** division will repay general fund tax levy \$95,000. Since 2000, the Collection fund has paid \$440,000 back to the general fund to repay startup funding and indirect charges not assessed in prior years.

**BUDGETED POSITIONS 2004-2006
SUMMARY BY AGENCY AND FUND**

GENERAL ADMINISTRATION

Agency	Fund	2004 Year End	2005 Adopted Budget	2005 Modified Budget	2006 Budget	05-06 Change
COUNTY EXECUTIVE	General	4.50	4.50	4.50	4.50	0.00
COUNTY BOARD	General	9.00	9.00	9.00	9.00	0.00
COUNTY CLERK	General	4.00	4.00	4.00	4.00	0.00
TREASURER	General	6.00	6.00	6.00	6.00	0.00
DEPT. OF ADMINISTRATION	General	64.60	64.65	64.65	62.70	(1.95)
	Risk Management	3.20	3.20	3.20	3.20	0.00
	Communications	2.35	2.35	2.35	2.35	0.00
	Collections	5.75	5.75	5.75	5.75	0.00
	Subtotal Dept. of Admin.	75.90	75.95	75.95	74.00	(1.95)
CORPORATION COUNSEL	General	11.35	11.35	11.35	11.40	0.05
TOTAL REGULAR POSITIONS		110.75	110.80	110.80	108.90	(1.90)
TOTAL EXTRA HELP		3.41	3.76	3.76	3.68	(0.08)
TOTAL OVERTIME		0.21	0.22	0.22	0.17	(0.05)
TOTAL BUDGETED POSITIONS		114.37	114.78	114.78	112.75	(2.03)

2006 BUDGET ACTIONS

COUNTY EXECUTIVE	Decrease 0.04 FTE Extra Help
TREASURER	Decrease 0.08 FTE Extra Help
DOA-GENERAL	Transfer In: 0.05 FTE Budget Manager from Emerg Prep - Radio Services Transfer Out: 1.00 FTE Solutions Administrator to ND - End User Ops. & Tech. Fund Transfer Out: 1.00 FTE Senior Info Systems Prof. to ND - End User Ops. & Tech. Fund Reduce 0.20 FTE Extra Help Reduce 0.05 FTE Overtime
CORPORATION COUNSEL	Transfer In: 0.05 FTE Principal Asst Corp. Cnsl from Child Support Fund Increase 0.24 FTE Extra Help

2005 CURRENT YEAR ACTIONS

None

PROPOSED - WAUKESHA COUNTY 09/27/05

For additional detail see the Budgeted Position Summary included with each agency detail summary.